



# Auditor of Public Accounts

## Commonwealth of Virginia

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### Who We Are

The Auditor of Public Accounts (APA) acts as the General Assembly's eyes and ears, independently monitoring and reporting how state agencies and institutions spend taxpayers' money. The agency helps the Commonwealth's leaders address the challenges facing Virginia today by providing sound, reliable information and alternatives. The Auditor, a constitutional officer elected to a four-year term, reports to the General Assembly through the Joint Legislative Audit and Review Commission (JLARC). While the Auditor's duties are defined by the Virginia Constitution and the Code of Virginia, JLARC approves the [APA Workplan](#) annually.

The APA serves as the external auditor for all independent, judicial, and executive branch state agencies and higher education institutions in the Commonwealth. In many respects, the Auditor's Office operates like a CPA firm, with the Auditor serving as the managing partner.

The APA receives about 85 percent of its funding from the General Fund of the Commonwealth with the remaining 15 percent resulting from billings for federal, pension, and other postemployment benefits audit work.

### What We Do

The primary focus of the APA is conducting Code of Virginia and federally-mandated audits such as the Commonwealth's Comprehensive Annual Financial Report (CAFR), the Single Audit of federal funds, and the Commonwealth's higher education institutions. We also audit pension and other postemployment benefit amounts used by state and local government employers in preparing their financial statements.

In addition, the Auditor completes a risk assessment of the agencies and institutions not mandated for review and evaluates key issues facing the Commonwealth. Most non-mandated audits and reviews are designed to ensure that an agency has internal controls in place to protect the public's money and that they spend it the way the General Assembly planned. We also evaluate agency and institutional compliance with state and federal laws and regulations. The Office's remaining resources are dedicated to special projects focused on emerging issues that may require General Assembly consideration or action.

### OUR

### MISSION

*Serving  
Virginia citizens  
and decision  
makers  
by providing  
unbiased, accurate  
information  
and sound  
recommendations  
to improve  
accountability  
and financial  
management of  
public funds*

[www.apa.virginia.gov](http://www.apa.virginia.gov)

# Professional, Knowledgeable Staff

## We're More Than Auditors

In addition to auditing, APA is charged with:

Maintaining Commonwealth Data Point, an online resource on State spending



Monitoring fiscal distress at Virginia's local governments



Investigating local, agency, and institutional fraud cases



Monitoring major IT projects and contracts



Reviewing all Virginia courts



Overseeing local government audits by public accounting firms



The Auditor's Office is comprised of a diverse group of professionals with a wide range of educational and professional backgrounds in accounting, business administration, finance, and information technology. From CPAs to MBAs, our staff hold over 20 different types of professional certifications and are actively involved in relevant professional organizations, such as the National Association of State Auditors, Comptrollers, and Treasurers (NASACT), the Association of Certified Fraud Examiners (ACFE), and the Information Systems Audit and Control Association (ISACA). The office expertise is spread over 11 specialty teams regularly trained in specific skills to help meet the agency's mission covering areas such as capital asset and contract management, higher education programs, information technology, judicial systems, and strategic risk management.

## How Can We Help?

General Assembly members can request technical assistance from the Auditor's Office in understanding the financial operations of the Commonwealth and its localities. Simply call or e-mail the Auditor with your question or request.

Likewise, state agencies and institutions can make similar requests regarding specific areas of focus for review within their organizations by contacting our office directly.

## Our Reports

APA's reports provide process and policy change recommendations to help the Commonwealth avoid costs or enhance its fiscal management of agency programs. Each year in the fall, the APA submits an [Annual Report](#) to the General Assembly, which highlights the previous year's reports and emerging issues. This and all reports issued by our Office since 1998 are available on our website:

[www.apa.virginia.gov/reports](http://www.apa.virginia.gov/reports).



Collaborative / Engaged / Knowledgeable / Professional

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